



Campaign Finance Handbook

CHAPTER 2: CANDIDATES

This chapter provides general information to all local, county, General Assembly, and statewide candidates. Additional requirements for statewide and General Assembly candidates are provided in [Chapter 3, Additional Requirements for Statewide and General Assembly Candidates](#). Statewide and General Assembly candidates should use this chapter along with [Chapter 3](#).

What to Do First

Before receiving any contribution or making any expenditure, a potential candidate must file [Form 30-D, Designation of Treasurer](#) ("DOT"). This form registers the campaign committee and includes basic information such as the candidate's name and address, the campaign committee's name, the office sought, the name of the treasurer, and any deputy treasurers.

There are no statutory restrictions on who can be a treasurer. The candidate must either designate themselves or another person as the campaign committee treasurer. A treasurer may appoint a deputy treasurer to assist in the accounting, record-keeping, and disclosure responsibilities. The candidate must sign to approve the DOT. The treasurer, and deputy treasurer if appointed, must sign the DOT to acknowledge their appointment.

Candidates are responsible to keep all committee information updated (e.g., change in treasurer, committee name, office sought, address, and contact information) by filing an updated Designation of Treasurer. This form must be completed in entirety each time it is filed, including all applicable signatures.

[R.C. 3517.081, 3517.10\(D\)](#)

Except as provided below, candidates who spend only their own personal funds still must file a Designation of Treasurer form before making out-of-pocket expenditures related to their campaign.

However, a candidate who uses personal funds only to pay the filing fee to run for office does not necessarily need to file a Designation of Treasurer form. Please see the "Filing Fee Only Candidate" section in this chapter for more information.

[OAC 111:2-4-01](#)



Naming a Campaign Committee

A campaign committee must include at least the last name of the candidate. If a campaign committee is established as a multi-beneficiary campaign committee, the last name of each benefiting candidate must be in the name of the campaign committee.

[R.C. 3517.10\(D\); OAC 111:2-1-04](#)

When considering a name for the campaign committee, it may be prudent to make the name general rather than office-specific. Example: Friends of Bob Buckeye rather than Bob Buckeye for Council. If Bob Buckeye changes their office sought, the committee bank account and any assets with a disclaimer must be corrected.

Where to File the Designation of Treasurer

The office for which the candidate is running determines where the DOT is filed. Candidates running for Governor/Lieutenant Governor, Attorney General, Secretary of State, Treasurer of State, Auditor of State, Supreme Court Justice, or State Board of Education member will file the DOT with the Secretary of State's Office.

Campaign committees of candidates for all other offices must file the DOT with the board of elections where their candidates are required to file the petitions or other papers for nomination or election.

[R.C. 3517.11\(A\)](#)

Bank Account

A campaign committee must establish a bank account that is separate from a personal or business account of the candidate, or of a member of the candidate's campaign committee. All monetary campaign contributions received must be deposited into this account. All contributions received and all expenses paid from this account must be disclosed.

[R.C. 3517.10](#)

Campaign contributions may not be placed in a candidate's personal or business account. The campaign bank account may not be used for personal or business purposes.

Although Ohio law does not require a campaign committee to obtain a federal employer identification number (EIN), the committee's chosen financial institution may require an EIN for



banking purposes. EINs are issued by the [Internal Revenue Service](#) (“IRS”) upon request. Any questions on obtaining an EIN should be directed to the IRS.

Where to File Reports

The office for which the candidate is running determines where they file campaign finance reports. Candidates running for Governor/Lieutenant Governor, Attorney General, Secretary of State, Treasurer of State, Auditor of State, Supreme Court Justice, or State Board of Education member must file their campaign committee reports with the Secretary of State’s Office.

[R.C. 3517.11, 3513.259](#)

Similarly, campaign committees for candidates for member of the General Assembly or candidates for the Courts of Appeals are subject to electronic filings with the Secretary of State. Electronically filed reports are not also required to be produced or filed in paper form. See [Chapter 13, Electronic Filing](#), for more information.

All other candidates file their reports with the county board of elections in the county in which they are running for office. State law allows, but does not require, a local candidate’s campaign committee to submit campaign finance reports electronically with the local county board of elections.

[R.C. 3517.11\(A\)](#)

When a committee must change its place of filing, it does so by filing an updated [Form 30-D, Designation of Treasurer](#). The candidate files the original copy of the updated Designation of Treasurer form with the new place of filing. The candidate then sends a copy to the prior place of filing to indicate the intent to transfer filing obligations to a new location.

Federal political committees, including federal candidate committees, file reports with the Federal Election Commission. But when a federal political committee wishes to make a disbursement to an Ohio non-federal candidate’s campaign committee, the federal candidate committee must first register with the Secretary of State’s Office.

[R.C. 3517.107](#)



When to File Reports

Campaign committee reports are due based on when the candidate's name appears on the ballot.

For example, if the candidate does not appear on a ballot, no pre-election or post-election report is required.

[R.C. 3517.10\(A\)](#)

All reports must be physically received at the Secretary of State or county board of elections office to meet the filing deadline requirement.

Reporting Deadlines:

A campaign committee must file a **pre-election report** by 4 p.m. on the 12th day before an election (primary, general, or special) if it spent or received \$1,000 or more between the time the last report was filed and the 20th day before the election, if the candidate appears on the ballot at that election. The \$1,000 threshold includes monetary and in-kind contributions, along with the value of any new loans received during the reporting period.

[R.C. 3517.10\(A\)\(1\)](#)

Examples:

- ❖ The campaign committee of a candidate who will appear on the ballot has raised \$800 in contributions and has made \$300 in expenditures during the pre-election filing period. This committee is not required to file a pre-election report.
- ❖ The campaign committee of a candidate who will appear on the ballot has raised \$1,200 in contributions and has made \$300 in expenditures during the pre-election filing period. This committee must file a pre-election report.

A campaign committee must file a **post-election report** by 4 p.m. on the 38th day after the election if the candidate appeared on the ballot. A post-general report covers all activity not previously reported through the 31st day after the election. Any campaign committee whose candidate appeared on the ballot must file a post-election report.

[R.C. 3517.10\(A\)\(2\)](#)

A campaign committee must file a **semiannual report** by 4 p.m. on the last business day of July showing all activity since the last report through June 30 and should reflect only the activity that has occurred since the previous report was filed. The campaign committee of any statewide or



county candidate must file the semiannual report in a year when the candidate does not appear on an election ballot.

Exceptions and Exclusions:

- A semiannual report is not required if the campaign committee was required to file a post-primary election report in that year (because the candidate's name appeared on the ballot).
- Campaign committees of candidates for judicial office are not required to file a semiannual report in any year.
- The campaign committee of a candidate for any non-statewide, non-county, or nonjudicial office (e.g., mayor, city council, township trustee) is not required to file a semiannual report unless that campaign committee both:
 - Receives, during the semiannual reporting period, contributions exceeding \$10,000; and
 - Did not file a post-primary election report.

[R.C. 3517.10\(A\)\(4\); OAC 111:2-4-04](#)

A campaign committee must file an **annual report** by 4 p.m. on the last business day of January showing all activity since the last report through December 31 and should reflect only the activity that has occurred since the previous report was filed. An annual report must be filed by a campaign committee that was not required to file a post-general election report.

[R.C. 3517.10\(A\)\(3\); OAC 111:2-4-04](#)

A campaign finance report can be filed even if one is not required to be submitted. This option allows a filing entity the flexibility of disclosing more often and, possibly, avoiding a late filing or completely failing to file a required report.

Local Candidate Waiver of Reporting Requirements

A candidate's campaign committee may be exempt from the requirement to file campaign finance reports during an election year (except for the Designation of Treasurer form) if the candidate is running for:

- An elected municipal office that pays an annual amount of compensation of \$5,000 or less;
- A board of education office, except for state board of education office;
- An educational service center office, except for state board of education office; or
- A township trustee or township fiscal officer office.



To qualify for the Local Candidate Waiver, the campaign committee of a candidate seeking election to the office listed above must file a certificate within 10 days after filing a candidacy petition (nominating petitions, declaration of candidacy, or a declaration of intent to be a write-in candidate). This certificate is prescribed as [Form 31-BB, Local Candidate Waiver](#), and requires the treasurer to agree that the campaign committee will not accept more than \$2,000 of aggregate contributions during an election period, no more than \$100 from any one individual, and that the committee will not make expenditures that total more than \$2,000.

If the campaign committee exceeds any of the above waiver limitations, the certificate is void and the campaign committee must file all required reports, including all activity since the candidacy petition was filed. The \$100 per individual contribution restriction does not apply to contributions made from the personal funds of the candidate.

[OAC 111:2-1-08](#)

The Local Candidate Waiver covers activity through the post-general reporting period of the year in which the waiver is filed. After that election year, the campaign committee must either terminate or begin filing campaign finance reports as prescribed by [R.C. 3517.10](#).

[R.C. 3517.10\(K\); OAC 111:2-1-08](#)

A campaign committee that qualifies for and operates under the conditions of the waiver is exempted from filing reports but is not exempted from keeping a strict and accurate accounting of all campaign finance activity and preserving that information for six years, should there arise any need to examine disclosed information.

[R.C. 3517.10\(D\)\(2\); OAC 111:2-4-13](#)

If a candidate has not filed a Designation of Treasurer form to establish a campaign committee, then there is no need to file a Local Candidate Waiver form. By not filing a Designation of Treasurer form a candidate signifies they will not receive or expend any funds – even their own – to influence the outcome of their election.

Short Form Report

If a candidate has no activity before January 1 of the year in which they appear on the ballot, spends \$500 or less, and receives \$500 or less in the year they appear on the ballot, then only the cover page of a campaign finance report must be filed. If all of these criteria are met, the candidate



may file a Short Form Report composed of only [Form 30-A, Ohio Campaign Finance Report Cover Page](#), at the respective post-primary and post-general filing deadlines.

If the candidate lost the primary, then the committee must also terminate to qualify to file only a Short Form Report comprised of only [Form 30-A, Ohio Campaign Finance Report Cover Page](#), for their post-primary report. If a Short Form Report is filed for the post-general, then the committee must simultaneously terminate.

Whenever a Short Form Report is filed, the portion of the form that contains lines to reflect total amounts should be completed.

If the candidate does not qualify for the Short Form Report, then a full campaign finance report must be filed.

[R.C. 3517.10\(H\)](#)

State and County Central Committee

For the purpose of compliance with Ohio's campaign finance disclosure law, "candidate" does not apply to candidates for election to the offices of member of a county or state central committee, presidential elector, and delegate to a national convention or conference of a political party.

[R.C. 3517.01\(C\)\(3\)](#)

Federal Candidates

Federal law governs campaign finance in federal elections. Even so, if Ohio campaign practices are not preempted by federal law, Ohio law may apply to federal candidates. Questions on federal law must be directed to the [Federal Election Commission](#).

[R.C. 3517.107](#)

Treasurer Duties and Liability

Generally, the candidate, treasurer, and any appointed deputy treasurer are legally responsible for campaign finance reporting requirements. The treasurer is appointed by the candidate and must keep detailed records of everything received, given, or expended. A treasurer may appoint a deputy treasurer to assist in the accounting, record-keeping, and disclosure responsibilities. Each report must contain a statement that the report is complete and accurate, subject to the penalty for election falsification. Whoever commits election falsification is guilty of a felony of the fifth degree.



The cover page of every report filed must be signed by the treasurer or a deputy treasurer. The candidate's signature is not sufficient unless they are the treasurer or deputy treasurer. A treasurer, or the candidate if no treasurer is appointed, must retain accurate records of all activity for six years.

[R.C. 3517.081, 3517.10\(A\) & \(D\), 3517.13, 3517.992\(A\), 3599.36; OAC 111:2-4-11, 111:2-4-13](#)

Keeping Reports in Balance

Errors and mistakes in the report can easily affect the balance on hand (Line 6) on a report's cover page, causing it to be incorrect. A treasurer should take two easy steps to avoid or detect potential problems in the report.

- When a report is completed, the balance on hand (Line 6) on the cover page should equal the balance listed on the committee's bank account statement. If the treasurer has reported all the necessary contributions and expenditures (including service charges, interest, and voided checks), then these balance figures should be the same.
- The treasurer should ensure the statements received from the bank are balanced against the committee's reports in a regular and timely fashion.

These two steps will go a long way to help a treasurer ensure that no contribution or expenditure information is incorrect or has been omitted.

Record Retention

Committees must maintain their records for six years. This requirement includes all bank records (including deposit records), reports, amendments, correspondence, receipts, invoices, and mileage logs.

County boards of elections and the Secretary of State must maintain all reports filed for six years.

[R.C. 3517.10\(D\), 3517.106\(D\); OAC 111:2-4-13](#)

Filing Fee Only Candidate

A candidate paying the filing fee from the candidate's own funds is not considered either a contribution or an expenditure that would require the filing of a Designation of Treasurer form. Thus, a candidate who receives no contributions and makes no expenditures, except for the filing fee paid from their own personal funds, is not required to file the Designation of Treasurer form and create a campaign committee. A candidate who is not required to file a Designation of



Treasurer form – because no contributions will be received or expenditures made – is not subject to the reporting requirements.

However, if the candidate has filed a Designation of Treasurer form, payment of a filing fee is an ordinary and legitimate campaign expenditure, may be paid by campaign committee funds, and reported as a normal expenditure.

[R.C. 3517.10; OAC 111:2-4-01](#)

Judicial Candidates/Canon 4 of the Code of Judicial Conduct

Judicial candidates are subject to Ohio campaign finance law. Additionally, the Ohio Supreme Court has issued special rules for judicial candidates under Canon 4 of the Code of Judicial Conduct, including special contribution limits. For more information on judicial candidate requirements, please visit the [Ohio Supreme Court's website](#).

Multi-beneficiary Campaign Committee

The Revised Code permits the creation and operation of a single campaign committee to represent multiple candidates. Candidates must satisfy all of the following when creating a multi-beneficiary committee:

- Each candidate seeks the same office at the same election and the office is a member of a board or commission or other similar body of elected officials with multiple members (example: two candidates running for four open school board seats);
- The number of candidates in the multi-beneficiary committee does not exceed the number of open positions; and
- The candidates jointly designate one of the candidates or one member of the campaign committee as the treasurer of that campaign committee and file a combined Designation of Treasurer form.

The following, additional conditions are placed on a multi-beneficiary campaign committee:

- The candidates jointly file all reports; and
- The multi-beneficiary committee must terminate if:
 - The candidates disagree on the appointment or removal of the treasurer;
 - Any of the candidates withdraw or otherwise end their candidacy; or
 - Any of the candidates leave to create their own campaign committee.



Before the termination, the multi-beneficiary campaign committee must dispose of its balance on hand by doing any of the following:

- Giving the amount to the Ohio Elections Commission fund;
- Giving the amount to individuals who contributed as a refund of all or part of their contribution; or
- Giving the amount to a tax-exempt organization.

No monies in a multi-beneficiary campaign committee may be contributed or transferred into any candidate's individual campaign committee.

[R.C. 3517.081](#)

One Campaign Committee per Candidate

A candidate may have only one campaign committee, no matter how many state and local offices held or sought by that candidate. Candidates benefiting from a multi-beneficiary campaign committee may not have a separate campaign committee. This single committee restriction does not prevent a local or statewide candidate from also having a federal political committee in concurrent operation to seek election to a federal office.

[R.C. 3517.081, 3517.10\(J\)](#)

Report Forms

All reporting forms, along with instructions for their use, are available at the Secretary of State's website: OhioSoS.gov.

Committees not required to file electronically may download the forms and use them for creating reports in paper form. Alternatively, filers may choose to create their own forms for use in paper filing, with the express written approval of the Secretary of State's Office, as long as they are substantially similar to the forms prescribed by the Secretary of State's Office.

[OAC 111:2-4-10](#)

Filers seeking the approval of alternative paper forms may direct their request, along with a sample of each of the alternative forms to CFinance@OhioSoS.gov, or via mail to:

Office of the Ohio Secretary of State
Campaign Finance Division
22 North Fourth Street, 15th Floor
Columbus, Ohio 43215



Personal Financial Disclosure Statement

The Secretary of State or county board of elections, as appropriate, will provide a candidate with a copy of the Personal Financial Disclosure Form when they file their petitions. The form must be filed with the appropriate ethics commission — the Ohio Ethics Commission, the Joint Legislative Ethics Commission, or the Board of Professional Conduct of the Ohio Supreme Court.

[R.C. 102.01-102.04](#), [102.09](#), [102.99](#)

For more information on ethics filing requirements, please visit the [Ohio Ethics Commission's website](#).

Political Communications and Disclaimers

Please see [Chapter 12, Disclaimers](#), for complete details related to political communications issued by candidate campaign committees.

CONTRIBUTIONS

Generally, a candidate's campaign committee must disclose the value of all contributions it receives. All contributions must be separately itemized, except for those received at a fund-raising event. The primary elements for complete disclosure of a contribution are:

- The name of the contributor;
- The address of the contributor;
- The date of the contribution; and
- The amount of the contribution.

Contribution Limits

Under state law, limits on contributions apply only to the campaign committees of candidates for statewide office or the office of member of the General Assembly. See [Chapter 3, Statewide and General Assembly Candidates](#), for more information. Refer also to limits that apply to entities interested in government contracts.

The Secretary of State examines reports for compliance with contribution limits prescribed by state law. Complaints of alleged violations of campaign finance law – including contribution limit violations – are filed with the [Ohio Elections Commission](#) which has original jurisdiction to hear complaints, find violations, and impose penalties. See [Chapter 15, Ohio Elections Commission](#), for more information.



Judicial candidates must abide by contribution limits maintained by the Ohio Supreme Court. Details of these limits are available by contacting the Court or visiting the [Ohio Supreme Court's website](#).

Ohio's contribution limits do not apply to county or local candidates, other than contributions received in cash or limited by municipal or county charter. Enforcement of charter-prescribed contribution limits is the responsibility of the law director or other charter office. County and local candidates may be limited as to how much their committees may contribute to certain other entities.

[R.C. 3517.102](#)

Cash Contribution Limits

A contributor, including the candidate, may not give more than \$100 per election in cash (coined or paper money designated as legal tender and circulated from hand to hand). A recipient must issue a refund of the amount over the \$100 limit. The campaign committee must disclose the full amount of the contribution received and deposited on the appropriate campaign finance report forms as well as the offsetting refund expenditure issued.

[R.C. 3517.13\(F\); OAC 111:2-4-05](#)

Contributions from Minor Children

Individuals under the age of seven are prohibited from making any political contribution.

[R.C. 3517.102\(B\)\(1\)\(c\)](#)

Affiliated PAC/PCE Contributions Limits

The amount, as updated, a candidate committee may receive from a PAC or PCE is shown on the [contribution limit chart](#). Contributions made from two or more affiliated PACs and contributions made from two or more affiliated PCEs, are considered to have been made from a single PAC or from a single PCE. See [Chapter 7, Political Action Committees](#), and [Chapter 8, Political Contributing Entities](#), for more information.



Contributions Received Through Online Payment Processors

Online payment processing applications must provide for complete reporting of all contribution disclosure requirements, including:

- Full name of contributor;
- Complete street address of contributor;
- Date of contribution;
- Full amount of contribution as authorized by contributor; and
- Contributor's employer (or, if self-employed, occupation and business name), if applicable.

The recipient of an online contribution must disclose the full amount of the payment as a contribution. Any fee associated with the processing of the contribution must be disclosed as an offsetting expenditure. The fees assessed on multiple contributions made through an online payment processor during any reporting period may be aggregated for disclosing as a single expenditure transaction. A committee that aggregates payment processing fees must attach a copy of the statement verifying the individual expenditures to the respective campaign finance statements.

Anonymous Contributions

Contributors may not remain anonymous by request. If a donor does not want to be identified, the contribution is not truly anonymous, and the campaign committee should not accept the contribution. In all events, if an anonymous contribution is received, the campaign committee must make best efforts to identify the donor. If that effort does not succeed, the contribution should have an explanation of the circumstances that caused it to be anonymous and a description of the efforts made to determine the donor's identity. This information should appear in the address portion of [Form 31-A, Statement of Contributions Received](#), [Form 31-E, Statement of Contributions Received at a Social or Fund-Raising Event](#), or attached to the report as supplemental documentation.

[R.C. 3517.10\(C\)\(2\), 3517.10\(E\)\(3\); OAC 111:2-1-05](#)

Contributions by Candidates to Their Committees

Candidates may donate items or money to their own campaign committees. If items are donated, such as when a candidate purchases a sign or stamps to benefit the campaign committee and does not expect reimbursement, then the contributions should be reported as in-kind contributions received by the campaign committee from the candidate. Although there is no



contribution limit on the amount of in-kind contributions a candidate may make to their campaign committee, in-kind amounts do count toward the \$1,000 threshold for determination of whether a pre-election report must be filed. In-kind contributions are disclosed on [Form 31-J-1, In-Kind Contributions Received](#).

[R.C. 3517.01](#)

If the candidate provides items to the campaign committee and expects reimbursement in a later reporting period for these items, then the amount must be listed as an outstanding debt so that the candidate may later be reimbursed. This information is disclosed on [Form 31-N, Statement of Outstanding Debts](#). As long as debts remain outstanding, each report filed by the campaign committee must disclose the obligations until they are paid or forgiven.

Contributions of money to the campaign committee by the candidate must be reported. If a candidate deposits money to the campaign committee bank account and expects to be repaid in a later reporting period, then the money must be reported as a loan when first received. This information is disclosed on [Form 31-C, Statement of Loans Received](#). As long as a loan remains outstanding, each report filed by the campaign committee must disclose the obligation until it is paid or forgiven.

[R.C. 3517.13\(O\); OAC 111:2-1-03](#)

Contributions from Joint Checking Accounts

Contributions received from a joint checking account shall be considered a contribution from the person signing the check, absent evidence to the contrary. If the contribution is to be apportioned to each account holder, the contributions must be reported separately as two individual contributions.

[OAC 111:2-4-14](#)

Unbid Government Contracts - Contractor Contribution Limits

Individual / Partnership / Unincorporated Business / Association

A public office may not award unbid contracts of more than \$500 to an individual, partnership, or other unincorporated business association, including a professional association, if the individual or the individual's spouse, or any partner, shareholder, administrator, executor, or trustee, or the spouse of any of them has made, as an individual, within the two previous calendar years, one or



more contributions totaling more than \$1,000 to the holder of a public office having ultimate responsibility of the award of the contract or to the public officer's campaign committee.

[R.C. 3517.13\(I\)](#)

Corporation / Business Trust

A public office may not award unbid contracts of more than \$500 to a corporation or business trust if an owner of more than 20%, or their spouse has made, as an individual, within the two previous calendar years one or more contributions totaling more than \$1,000 to the holder of a public office having ultimate responsibility of the award of the contract or to the public officer's campaign committee.

[R.C. 3517.13\(J\)](#)

A contract is not considered to be unbid if it is awarded after action of the Ohio Controlling Board.

[R.C. 3517.13\(M\)\(2\)](#)

The phrase "two calendar years" means the two periods of January 1 through December 31 preceding the year in which the contract is awarded.

[OEC Adv. 87-5](#)

Corporate/Professional Association Contributions

Corporations are prohibited from contributing to any candidate, political action committee, and certain political party funds. This prohibition applies to the provision of corporate funds or property to a candidate or campaign committee.

[R.C. 3599.03:](#)

Corporations may communicate information about candidates so long as the communication is sent to only the shareholders, employees, directors, or officers of the corporation or to the immediate families of those individuals. Such communication may be made by mail, email, reports, memoranda, or other method of direct communication. The posting or authorized posting of campaign literature is permitted by a corporation so long as the literature is placed in an area generally accessible only to the employees, shareholders, directors, or officers of the corporation. See [Chapter 10, Businesses and Labor Organizations](#), for more information.

[R.C. 3599.03\(G\)\(3\); OAC 111:2-3-08](#)



Professional associations (e.g., physicians, architects & dentists) under [R.C. 1785](#), limited liability companies under [R.C. 1705](#), or partnerships as defined by [R.C. 1776 through 1783](#), are not “corporations” under [R.C. 3599.03](#). These entities are considered either partnerships or unincorporated business associations.

[R.C. 3517.10\(I\); OAC 111:2-4-20; OEC Adv. 96ELC-03](#)

To determine the status of a business or a corporation registered in Ohio, you may contact the Secretary of State’s Business Services Division at 877.767.3453. Also, the complete database of business entity filings is available and can be searched at the [Secretary of State’s website](#). Follow the links for Businesses and [Business Search](#).

Partnerships/Unincorporated Association Contributions

Contributions received from partnerships or unincorporated associations must reflect both the name of the entity and the individual contributing. Unincorporated professional associations and limited liability companies are considered unincorporated associations or, if applicable, partnerships. Contributions may be transmitted by these entities, but must include, at the time of the distribution, detailed information on the allocation of the contribution amount among the owners or partners of the unincorporated association or partnership. A recipient may not accept, deposit, or use a contribution from a partnership or other unincorporated business unless the recipient has the allocation information necessary to itemize the contribution by the partner, owner, or member.

[R.C. 3517.10\(I\); OAC 111:2-4-20; OEC Adv. 96ELC-03](#)

Labor Organization Contributions

A candidate’s campaign committee may accept contributions from a PAC sponsored by a labor organization or from a labor organization’s political contributing entity (PCE).

[R.C. 3517.01\(C\)\(21\), 3517.082](#)

Public Employee Solicitations / Contributions

Statewide and state legislative elected officials and candidates may not solicit or accept a contribution from employees whose appointing authority is or would be that public official or who are or would be employed by the same public agency, department, division, or office as the official.

[R.C. 3517.092](#)



Elected officials and candidates at the county, township, city, village, or school district level may not solicit contributions from employees whose appointing authority is or would be that public official or who are or would be employed by the same public agency, department, division, or office as the official. The campaign committee for candidates at the county, township, city, village, or school district level may, however, accept voluntary, unsolicited contributions from employees.

[R.C. 3501.01\(T\), 3517.092](#)

County or local elected officials who receive voluntary contributions from employees of a unit or department under their direct supervision or control must report them separately on [Form 31-G, Contributors in Officeholder's Employ](#).

[R.C. 3517.10\(C\)\(3\)](#)

Committees are prohibited from soliciting public employees for political contributions while performing their official duties or while they are in those areas of a public building where official business is transacted or conducted. Public employees are prohibited from soliciting contributions while performing official duties or in areas of a public building where official business is conducted. For the purpose of these prohibitions, the term "public employee" does not include a person holding an elective office.

[R.C. 3517.092](#)

Joint Fund-Raisers

Each candidate committee that engages in a joint fund-raising activity must deposit into its account only the checks that are made out to that particular committee. If a check is received that is made out to more than one committee, it must be refunded to the contributor and not deposited into any committee bank account. The expenses for the activity must be divided equally among the participants, unless they have agreed to divide them in another manner. If the expenses are not divided equally and one committee pays for most or all of the event costs, an in-kind contribution occurs and must be disclosed – both by the maker and the recipient of the contribution.

[R.C. 3517.01\(C\)\(16\); OAC 111:2-4-17](#)

Fund-Raiser Exemption

Individual contributions totaling \$25 or less per person received at a specific fund-raising activity need not be itemized (listed by person) within a report. These contributions should be reported



as a single line item with an aggregate amount on [Form 31-E, Statement of Contributions Received at a Social or Fund-Raising Event](#). Also, in-kind contributions totaling \$325 or less from one contributor at a single fund-raising activity need not be itemized. These contributions should be reported as a single line item with an aggregate amount on [Form 31-J-1, Statement of In-Kind Contributions Received](#). In all events, the treasurer must keep itemized records of all contributions, in case such records are requested by the auditing authority.

[R.C. 3517.10\(B\)\(4\)\(e\)](#)

In-Kind Contributions Received

An in-kind contribution is a non-monetary contribution of goods or services that is made with the consent of, in coordination or cooperation with, or at the request or suggestion of, the benefited candidate, agent of the candidate, or committee. Examples include receiving postage or signs, receiving rent-free office space, having personnel compensated by a third party, or having a third party buy media advertising on behalf of a committee.

An in-kind contribution is considered a campaign contribution and should be reported on Form [31-J-1, In-Kind Contributions Received](#).

[R.C. 3517.01\(C\)\(16\)](#)

The exception to the general definition of an in-kind contribution is when a political party makes one or more expenditures to finance communications advocating the election or defeat of a candidate for judicial office. This type of expense made by a political party, whether or not it is made in coordination with a candidate or campaign committee, will be considered an independent expenditure and reported as such by the political party on [Form 31-U, Independent Expenditures Made by a Campaign Committee, PAC, Political Party, or Legislative Campaign Fund](#). As an independent expenditure, the affected judicial candidate campaign committee does not have a duty to disclose the expenditures made by the political party.

[R.C. 3517.105\(D\)](#)

Raffles

The use of raffles or other games of chance to raise money for a campaign committee, political action committee, political party, or any other political entity, while not specifically prohibited in the campaign finance statutes, is discouraged for many reasons. First, the collecting and reporting of all the required contributor information for every raffle ticket or chance sold can be very



difficult. A campaign treasurer must keep a strict account of all contributions received – regardless the amount of the contribution. Second, the raffle or other games or schemes of chance in which persons pay to play may be a lottery prohibited by [Article XV, Section 6 of the Ohio Constitution](#) or may constitute gambling in violation of [R.C. 2915](#). In addition, political fund-raising events involving a raffle or other scheme or game of chance held on the premise of a liquor permit holder may involve a violation of [OAC 4301:1-1-53](#) of the Ohio Department of Commerce, Division of Liquor Control.

Many fund-raising events award door prizes to some persons who attend. Giving door prizes of minimal value, such as flower arrangements, is unlikely to constitute a violation because the persons participating would have contributed regardless of the possibility of receiving a prize. But if the value of the door prize is significant enough to encourage contributors to purchase an entrance ticket in order to win the prize, then a violation may have occurred.

Questions or information on raffles and other schemes or games of chance should be referred to the county prosecutor in the county where the activity occurs.

SOS Advisory No. 94-04

Deposit of Contributions and Other Income

The campaign committee must deposit all contributions and other monetary income in the campaign committee’s account within 30 days of receipt or return the contribution to the donor. A contribution that is clearly illegal must be returned and not deposited. A contribution that appears to be legal (i.e., not from a foreign national, corporation, or in excess of contribution limits) may be deposited and used by the committee.

Contributions that appear questionable may be deposited but not spent. The treasurer must make a good-faith effort to determine the legality of the contribution. If, within 30 days of receipt, the legality of the contribution cannot be determined, the contribution must be returned.

If a contribution that is kept is later found to be illegal, then the committee must refund it within 10 days of discovery.

[R.C. 3517.992; OAC 111:2-4-11](#)

Loans

A campaign committee may receive contributions in the form of a loan where the contributor expects to be repaid. While there is no requirement to obtain or disclose any formal loan



agreement between the campaign committee and the contributor, it is advisable to consider having an agreement with all terms expressly detailed. Once a loan is received, the balance – along with any payments made – must be disclosed on [Form 31-C, Statement of Loans Received](#), in each report filed until the loan is repaid or forgiven by the contributor.

Debts

When a campaign committee has received a good or service that is 60 days or more payable at the time of a reporting deadline, it must disclose the transaction on [Form 31-N, Statement of Outstanding Debts](#), within that report. The debt, and any activity relating to it, must be in each report until the debt is repaid or forgiven by the contributor. If the debt is forgiven, the amount forgiven is considered an in-kind contribution.

Income Tax Credit

Individuals may be entitled to an income tax credit for contributions of money made to the campaign committee of a candidate for any of the following public offices:

- Governor and Lieutenant Governor
- Secretary of State
- Auditor of State
- Treasurer of State
- Attorney General
- Member of the State Board of Education
- Chief Justice of the Supreme Court
- Justice of the Supreme Court
- Member of the Ohio General Assembly (House or Senate)

The amount of the credit equals the lesser of the combined total of contributions made during the year by each taxpayer filing a return of \$50, for an individual return, or \$100 for a joint return.

[R.C. 5747.29](#)

Questions related to Ohio's tax law should be directed to the Ohio Department of Taxation at 800.282.1780 or tax.ohio.gov.



EXPENDITURES

The value of all expenditures made by a campaign committee must be disclosed. The primary elements for complete disclosure of expenditures are:

- The name of the payee;
- The address of the payee;
- The date of the expenditure;
- The amount of the expenditure; and
- A detailed purpose of the expenditure.

In some cases, more information or more detailed itemization may be required.

[R.C. 3517.10\(B\)\(5\)](#)

Permissible Campaign Expenses

The use of campaign funds for personal or business expense purposes is prohibited. All expenditures made by a campaign committee must be for influencing the result of an election, the candidate's duties of public office, or making a charitable contribution.

Campaign expenses must be legitimate, verifiable, ordinary, necessary. These terms have been defined by the Ohio Elections Commission as follows:

- "Legitimate" means conforming to recognized principles or accepted rules and standards.
- "Verifiable" means able to be proven true, confirmed, or authenticated.
- "Ordinary" means taking place according to customary occurrences or procedures.
- "Necessary" means appropriate and helpful to accomplishing a particular end.

In addition, the Ohio Elections Commission has made clear that these expenses must be reasonable in cost and form.

[OEC Adv. 87ELC-4](#)

A committee must report the purpose for each expenditure, including enough detail of the item or service, or how it will be utilized by the committee, to ensure it meets the permissible expenditure requirements. Vague purpose statements such as "expense," "travel," or "lodging" do not give the required detail for reporting requirements.



Gifts

Greeting cards to a candidate's staff and campaign contributors, holiday parties for a candidate's staff, a candidate's inauguration party, gifts to employees for birthdays, weddings, and retirements, and flowers for employees or an employee's family members because of the employee's illness or death have been considered permissible campaign expenses.

Legal Fees

The Ohio Elections Commission has advised that campaign expenditures for legal fees are permissible when the fees relate to furthering the candidate's campaign committee or in carrying out the proper duties of a public office holder.

[OEC Adv's. 87ELC-9, 87ELC-15, 88ELC-1, 90ELC-4, 96ELC-06, 96ELC-08, 2000ELC-05, 2006ELC-01](#)

Attendance

A campaign committee may directly pay or reimburse political party convention or other political meeting attendance expenses for a candidate, officeholder, or employee of the campaign committee. It cannot pay the expenses for contributors, constituents, or family members – unless their attendance is necessary to further the candidate's campaign or while pursuing policy initiatives of the candidate in connection with the performance of the duties of the holder of the public office.

Exclusive Use

A campaign committee may directly pay for any item or service only if the expense relates exclusively to one of the permitted uses (e.g., campaign expense or in connection with the duties of public office).

If the expense was incurred by a mix of campaign and personal use, the beneficiary must pay the expense and then seek reimbursement from the campaign committee for that part of the payment that was campaign related.

[R.C. 3517.13\(O\) – \(R\); OEC Adv. ELC87-3](#)

Candidates and treasurers must ensure that items bought with campaign funds are permitted and are used appropriately. For example, the purchase of postage with campaign funds is a common occurrence – both for candidate campaign committees and other reporting entities. The postage must be used by the entity to influence the result of an election, for making a charitable donation or, if bought by a campaign committee, the performance of the candidate's duties of public office.



It is prohibited for an item which was bought with campaign funds to be used for the personal benefit of the candidate or other person.

Charitable Contributions

Charitable contributions are those made to a charity designated as exempt from federal income taxation under subsection 501(a) and described in subsections 501(c)(3), 501(c)(4), 501(c)(8), 501(c)(10), or 501(c)(19) of the Internal Revenue Code, or to any charity approved by advisory opinion of the Ohio Elections Commission.

[R.C. 3517.08\(G\)](#)

Refunds

Campaign committees may not make any refund of any contribution, unless the purpose is to refund a contribution in excess of the applicable contribution limit or to refund a contribution that has been found to be illegal.

[OEC Adv. 99ELC-03](#)

Use of Public Property or Tax Monies

Questions about a campaign committee's use of public property or tax monies to support or oppose a candidate should be referred to the prosecutor or auditor of that jurisdiction.

Reimbursement of Campaign Expenses

A campaign committee may reimburse the candidate, employees, or volunteers of a campaign committee for permissible campaign expenses they incur, so long as the expense is permissible and not otherwise prohibited by law. The campaign may not advance funds in any form (e.g., cash or check) to a candidate, employee, or volunteer; the expense must be incurred before reimbursement. The treasurer must obtain receipts for all reimbursements issued to verify the legitimacy of each campaign expense. Reimbursements for items or services bought on behalf of the committee that are not reimbursed during the reporting period must be reported as outstanding debt. The Secretary of State or the county board of elections may request a mileage log or receipts for reimbursements so that the expenditure and its appropriateness may be verified.

[R.C. 3517.13\(O\)](#)



No beneficiary of a campaign fund, i.e., the candidate, shall convert campaign funds for personal use, except as reimbursement for:

- Legitimate and verifiable prior campaign expenses originally paid by using personal funds;
- Legitimate, verifiable, ordinary, and necessary expenses incurred in connection with the duties as the holder of a public office; or
- Legitimate, verifiable, ordinary, and necessary expenses incurred by the beneficiary while:
 - Engaged in activities to support or oppose another candidate, political party, or issue;
 - Raising funds for, or participating in activities of, a political party or other political committee; or
 - Attending a political party convention or meeting.

[OEC Adv. 87ELC-4](#)

Credit Cards

A campaign committee may obtain a credit card to purchase goods and services on behalf of the committee. If the committee pays the credit card company directly, each credit card purchase should be listed separately as an expenditure on [Form 31-B, Statement of Expenditures](#), or on [Form 31-F, Statement of Expenditures for a Social or Fund-Raising Event](#), with the vendor name, address, date, and amount of purchase. The credit card statement should be attached to the report along with a copy of the canceled check to the credit card company.

[OAC 111:2-4-13](#)

If the candidate or another individual uses a personal or non-committee credit card and then seeks reimbursement from the committee for the purchases, then the reimbursement expenditure must be reported on the expenditure form. The treasurer must obtain receipts for all reimbursements issued to verify the legitimacy of each campaign expense. The documentation for an expenditure must be provided with the respective campaign finance report.

[R.C. 3517.13\(O\), 3517.10\(D\)](#)

Expenditure Verification

Every expenditure in excess of \$25 must have a corresponding canceled check or receipt photocopy attached to the report. A proper receipt is one that has been marked "PAID" by the vendor. In addition, the Secretary of State or the county board of elections may request a mileage



log for mileage reimbursements, so that the expenditure and its appropriateness may be verified. If canceled checks are not returned or provided by the banking institution of the committee, a copy or printout of the campaign committee's bank statements will suffice for the receipt requirement so long as the name of the vendor, date of transaction, and amount of the expenditure are all provided. Additionally, printouts of cancelled check images as provided by the campaign committee's banking institution satisfy the expenditure verification requirement.

[R.C. 3517.10\(D\); OAC 111:2-4-13; OEC Advs. ELC87-3, ELC87-12](#)

Independent Expenditures

An independent expenditure is one that is made in support of or in opposition to either a candidate or a ballot issue without the consent of, and not in coordination, cooperation, or consultation with, or at the request of or suggestion of, the candidate, agent of the candidate, or ballot issue committee. Such expenditures are reported by the entity that makes them, but not by the benefited committee.

[R.C. 3517.01\(C\)\(17\), 3517.105; OAC 111:2-2-01](#)

In-Kind Contributions Made

An in-kind contribution made occurs when a committee gives items or services to another committee or pays the bill for items or services for another committee's benefit. An in-kind contribution made is considered a campaign disbursement and should be reported as such on [Form 31-J-2, In-Kind Contributions Made](#). If the in-kind contribution made involved the outlay of money, then a corresponding expenditure entry should appear on [Form 31-B, Statement of Expenditures](#), or if related to an event [Form 31-F, Statement of Expenditures for Social or Fund-raising Event](#).

[R.C. 3517.01\(C\)\(16\)](#)

GENERAL RULES

Closing the Committee

A committee must have a zero-dollar balance and no outstanding loans or debts before it can terminate. When these criteria have been met, a committee must file a final report listing all activity, if any, that has occurred since the previous report. A committee's method for requesting to terminate varies by their filing location and whether they file electronically or via paper.



- Electronic filers with a board of elections will select the “Termination Report” option when creating their final report for submission;
- Paper filers with the Secretary of State or a board of elections will select the “Termination” option on the [Form 30-A, Ohio Campaign Finance Report Cover Page](#); or
- Electronic filers with the Secretary of State’s Office, after filing their final report, must email CFinance@OhioSoS.gov their committee has a zero-dollar balance, no outstanding loans or debts, and wishes to terminate.

[R.C. 3517.10\(A\)](#)

Corrections and Amendments

The committee must file an amended report when a correction is necessary, additional information is obtained by the committee, or when ordered by the PAC’s auditing authority. Amendments filed on paper consist of only corrections to previously submitted information or additional information. The amendment should include either a report cover page or a cover letter specifying the name of the committee that is filing and what report is being amended. Amendments filed electronically consist of all report data – what was originally filed and new or modified records.

When an error is found, or when checks are received that could not earlier be attached to a report, the committee should file an amendment immediately. When an auditing authority requests more information or a correction to a report, the committee has 21 days to provide the information or correction.

[R.C. 3517.11\(B\); OAC 111:2-4-19](#)

Expenses Not Required to Be Reported

A campaign committee does not need to report:

- A candidate’s personal expenses, for which reimbursement is not requested or made;
- Services provided without compensation by individuals;
- The unreimbursed personal expenses of volunteers; or
- Ordinary home hospitality.

These transactions are not considered either a contribution to or expenditure by or on behalf of the candidate campaign committee.

[R.C. 3517.01\(C\)\(5\), 3517.08\(A\)](#)



Issuance of Certificate

A successful candidate will receive their certificate of nomination or election, as appropriate, only after complying with all campaign finance filing requirements.

[R.C. 3517.11\(D\)](#)

Late Reports

When a required report is filed late, the county board of elections or the Secretary of State may refer the matter to the Ohio Elections Commission.

[R.C. 3517.11\(C\)](#)